

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tracy Petruso  
DOCKET NO.: 06-23305.001-R-1  
PARCEL NO.: 14-19-111-026-0000

The parties of record before the Property Tax Appeal Board are Tracy Petruso, the appellant; and the Cook County Board of Review.

The subject property consists of a 102-year-old, two-story single-family dwelling of masonry construction containing 2,860 square feet of living area and located in Lakeview Township, Cook County. The residence contains two and one-half bathrooms, a full basement and a two-car garage.

The appellant appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within a block of the subject. These properties consist of two-story single-family dwellings of masonry construction and range in age from 93 to 103 years. The comparables have two or three bathrooms and full finished basements. The homes are air-conditioned and all have fireplaces. The comparables have two-car garages. The comparables contain between 2,272 and 2,652 square feet of living area and have improvement assessments ranging from \$50,961 to \$77,954 or from \$19.83 to \$34.27 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$81,939, or \$28.65 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of masonry construction and range in age from 84 to 98 years. The comparables contain one or two bathrooms, full or partial

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,725  
IMPR. \$81,939  
TOTAL: \$94,664

Subject only to the State multiplier as applicable.

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basements, one finished; one has air conditioning and a fireplace and all have two-car garages. The comparables range in size from 2,433 to 2,838 square feet of living area and have improvement assessments of between \$76,344 and \$88,294 or from \$29.39 to \$32.60 per square foot of living area. The board also revealed the appellant purchased the subject in February of 2004 for \$932,000. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds both the board's comparables and the appellant's comparables are similar to the subject but with some considerable differences in living area. The board's comparable three is the property most similar at \$31.11 per square foot. These eight properties have improvement assessments ranging from \$19.83 to \$32.60 per square foot of living area. The subject's per square foot improvement assessment of \$28.65 is within this range of properties. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.